

Senate Amendment 5212

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1 1 Amend Senate File 2400 as follows:
1 2 #1. Page 1, by inserting before line 1 the
1 3 following:
1 4 <DIVISION I
1 5 ADMINISTRATION AND REGULATION APPROPRIATIONS>
1 6 #2. Page 14, by striking lines 10 through 17.
1 7 #3. Page 18, line 11, by inserting after the word
1 8 <this> the following: <division of this>.
1 9 #4. Page 18, line 17, by inserting after the word
1 10 <this> the following: <division of this>.
1 11 #5. Page 18, by inserting after line 20 the
1 12 following:
1 13 <DIVISION II
1 14 STATE BUDGET DATABASE WEB SITE
1 15 Sec. _____. NEW SECTION. 23.1 INTENT == FINDINGS.
1 16 The general assembly finds that taxpayers should be
1 17 able to easily access the details on how the state is
1 18 spending their tax dollars and the performance results
1 19 are achieved for those expenditures. Therefore, it is
1 20 the intent of the general assembly to direct the
1 21 legislative services agency to create and maintain a
1 22 searchable budget database web site detailing where
1 23 tax dollars are expended, for what purpose tax dollars
1 24 are expended, and what results are achieved for all
1 25 taxpayer investments in state government.
1 26 Sec. _____. NEW SECTION. 23.2 SHORT TITLE.
1 27 This chapter shall be known as and may be cited as
1 28 the "Taxpayer Transparency Act".
1 29 Sec. _____. NEW SECTION. 23.3 DEFINITIONS.
1 30 As used in this chapter:
1 31 1. "Agency" means a state department, office,
1 32 board, commission, bureau, division, institution, or
1 33 public institution of higher education. "Agency"
1 34 includes individual state agencies and programs, as
1 35 well as those programs and activities that are
1 36 administered by or involve more than one agency.
1 37 "Agency" includes all elective offices in the
1 38 executive branch of government and the general
1 39 assembly.
1 40 2. "Director" means the director of the
1 41 legislative services agency.
1 42 3. "Entity" or "recipients" means any of the
1 43 following:
1 44 a. A corporation.
1 45 b. An association.
1 46 c. An employee union.
1 47 d. A limited liability company.
1 48 e. A limited liability partnership.
1 49 f. Any other legal business entity, including
1 50 nonprofit entities.
2 1 g. "Grant recipient".
2 2 h. Contractors.
2 3 i. A county, city, school district, or other local
2 4 government entity.
2 5 "Entity" or "recipients" does not include an
2 6 individual recipient of state assistance.
2 7 4. "Funding action or expenditure" includes
2 8 details on the type of spending that is provided
2 9 including but not limited to grants, contracts, and
2 10 appropriations. "Funding action or expenditure"
2 11 includes tax exemptions or credits. Where possible, a
2 12 hyperlink to the actual grants or contracts shall be
2 13 provided.
2 14 5. "Funding source" means the state account or
2 15 fund the expenditure is appropriated from.
2 16 6. "State audit or report" shall include any audit
2 17 or report issued by the auditor of state, department
2 18 of management, legislative services agency,
2 19 legislative committee, or executive body relating to
2 20 the entity or recipient of funds, the budget program
2 21 or activity, or agency.
2 22 Sec. _____. NEW SECTION. 23.4 SEARCHABLE BUDGET
2 23 DATABASE WEB SITE CREATED.
2 24 1. By January 1, 2010, the director shall develop

2 25 and make publicly available a single, searchable
2 26 budget database web site including the data required
2 27 in this section for the most recent state budget.
2 28 2. The searchable budget database web site
2 29 developed pursuant to this section shall allow the
2 30 public at no cost to search and aggregate information
2 31 for all of the following:
2 32 a. Name and principal location or residence of the
2 33 entity or recipient of funds.
2 34 b. Amount of funds expended.
2 35 c. Funding or expending agency.
2 36 d. Funding source of the revenue expended.
2 37 e. Budget program or activity of the expenditure.
2 38 f. Descriptive purpose for the funding action or
2 39 expenditure.
2 40 g. Expected performance outcome for the funding
2 41 action or expenditure.
2 42 h. Past performance outcomes achieved for the
2 43 funding action or expenditure.
2 44 i. State audit or report relating to the entity or
2 45 recipient of funds or the budget program or activity
2 46 or agency.
2 47 j. Any other relevant information specified by the
2 48 director.

2 49 Sec. _____. NEW SECTION. 23.5 WEB SITE UPDATES.
2 50 Effective July 1, 2010, the searchable budget
3 1 database web site shall be updated for each fiscal
3 2 year not later than thirty days following the close of
3 3 the fiscal year. In addition, the director may update
3 4 the searchable budget database web site as new data
3 5 becomes available. All state agencies shall provide
3 6 to the director all data that is required to be
3 7 included in the searchable budget database web site
3 8 not later than thirty days after the data becomes
3 9 available to the agency. The director shall provide
3 10 guidance to agency heads or the governing body of an
3 11 agency to ensure compliance with this section.

3 12 By January 1, 2011, the director shall add data for
3 13 the previous budgets to the searchable budget database
3 14 web site. Data for previous fiscal years may be added
3 15 as available and time permits. The director shall
3 16 ensure that all data added to the searchable budget
3 17 database web site remains accessible to the public for
3 18 a minimum of ten years.

3 19 Sec. _____. NEW SECTION. 23.6 NONCOMPLIANCE.
3 20 The director shall not be considered in compliance
3 21 with this chapter if the data required for the
3 22 searchable budget database web site is not available
3 23 in a searchable and aggregate manner or the public is
3 24 redirected to other government web sites unless each
3 25 of those sites has information from all agencies and
3 26 each category of information required can be searched
3 27 electronically by field in a single search.>

3 28 #6. By renumbering as necessary.

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3 33 SF 2400.301 82
3 34 ec/mg/11348